



**CITY OF LEMON GROVE**

232 Main Street • Lemon Grove, CA 91945 • (619) 825-3800

**CANNABIS BUSINESS TAX  
Late Fee Remittance Form: Calendar Year 2023**

Business Name: \_\_\_\_\_

Tax Period: \_\_\_\_\_

Tax Due (Line D from Tax Statement): \$ \_\_\_\_\_

Remittance Date: \_\_\_\_\_

**Step One: Circle the row in the table below that matches the tax period you are remitting.**

1	2	3	4	5
Tax Period	Tax Due Date	First Month Interest Accrual at 1%	10% Penalty Period	Additional 25% Penalty Period Begins
January 2023	2/28/2023	3/01/2023	3/01/23-3/31/23	4/01/2023
February 2023	4/03/2023	4/01/2023	4/01/23-4/30/23	5/01/2023
March 2023	5/01/2023	5/01/2023	5/03/23-6/02/23	6/03/2023
April 2023	5/31/2023	6/01/2023	6/01/23-6/30/23	7/01/2023
May 2023	7/03/2023	7/05/2023	7/01/23-7/31/23	8/01/2023
June 2023	7/31/2023	8/01/2023	8/02/23-9/01/23	9/02/2023
July 2023	8/31/2023	9/01/2023	9/01/23-9/30/23	10/01/2023
August 2023	10/02/2023	10/03/2023	10/04/23-11/03/23	11/04/2023
September 2023	10/31/2023	11/01/2023	11/01/23-11/30/23	12/01/2023
October 2023	11/30/2023	12/01/2023	12/01/23-12/31/23	1/01/2024
November 2023	1/02/2024	1/03/2024	1/04/24-2/03/24	2/04/2024
December 2023	1/31/2024	2/01/2024	02/01/24-2/28/24	3/01/2024

**Step Two: If your remittance date is in column 4, complete box 1 only and pay the amount on line C. If the date is in column 5, complete box 1 and 2 and pay the amount on line G.**

<b>Box 1 – Late Tax Remittance Within One Calendar Month from Due Date</b>	
A. 10% Penalty: Tax Amount x .10	
B. Interest on Tax : Tax Amount x .01. If remittance date is before date in column 3 of table above, skip this line	
C. Total Penalty and Interest Due: A + B	

<b>Box 2 – Late Tax Remittance Exceeding One Calendar Month Beyond Due Date</b>	
D. Additional 25% Penalty: (Tax Due + A) x .25	
E. Months of Interest Accrual: number of months between date in column 3 and remittance date	
F. Interest Due: (Tax Due + A) x .01 x E	
G. Total Penalty and Interest Due: D + F	

The City of Lemon Grove is providing this information as general guidance on the City’s Cannabis Business Tax Ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct any errors brought to our attention, please refer directly to the full text of the Ordinance at [www.lemongrove.ca.gov/cannabistax](http://www.lemongrove.ca.gov/cannabistax)